

# STATISTICAL SECTION

This part of the City of Manassas' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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CITY OF MANASSAS, VIRGINIA

Net Position by Component  
Last Ten Fiscal Years  
(accrual basis of accounting)

	Fiscal Year				
	2005	2006	2007	2008	2009
<b>Governmental activities</b>					
Invested in capital assets, net of related debt	\$ 191,205,860	\$ 180,129,887	\$ 183,920,923	\$184,501,768	\$ 188,286,143
Restricted	2,979,454	3,526,589	3,755,019	3,171,524	2,837,832
Unrestricted	(38,491,950)	(28,017,364)	(26,811,818)	(19,420,422)	(19,205,279)
<b>Total governmental activities net position</b>	<b>\$ 155,693,364</b>	<b>\$ 155,639,112</b>	<b>\$ 160,864,124</b>	<b>\$168,252,870</b>	<b>\$ 171,918,696</b>
<b>Business-type activities</b>					
Invested in capital assets, net of related debt	\$ 60,644,477	\$ 56,113,682	\$ 62,407,803	\$72,380,276	\$ 70,188,507
Restricted	73,772	2,776,842	2,521,141	343,478	354,727
Unrestricted	15,618,679	19,922,330	24,797,184	24,896,047	28,630,117
<b>Total business-type activities net position</b>	<b>\$ 76,336,928</b>	<b>\$ 78,812,854</b>	<b>\$ 89,726,128</b>	<b>\$97,619,801</b>	<b>\$ 99,173,351</b>
<b>Total primary government</b>					
Invested in capital assets, net of related debt	\$ 251,850,337	\$ 236,243,569	\$ 246,328,726	\$256,882,044	\$ 258,474,650
Restricted	3,053,226	6,303,431	6,276,160	3,515,002	3,192,559
Unrestricted	(22,873,271)	(8,095,034)	(2,014,634)	5,475,625	9,424,838
<b>Total primary government net position</b>	<b>\$ 232,030,292</b>	<b>\$ 234,451,966</b>	<b>\$ 250,590,252</b>	<b>\$265,872,671</b>	<b>\$ 271,092,047</b>
<b>Component unit - Manassas City Public Schools</b>					
Invested in capital assets, net of related debt	\$ 39,307,732	\$ 55,118,374	\$ 63,715,611	\$61,416,111	\$ 57,277,879
Restricted	23,590,699	12,857,469	1,527,377	-	-
Unrestricted	6,715,495	8,464,659	6,525,451	4,637,838	3,007,722
<b>Total component unit net position</b>	<b>\$ 69,613,926</b>	<b>\$ 76,440,502</b>	<b>\$ 71,768,439</b>	<b>\$66,053,949</b>	<b>\$ 60,285,601</b>
<b>Total reporting unit</b>					
Invested in capital assets, net of related debt	\$ 237,113,304	\$ 233,749,468	\$ 256,220,662	\$268,562,880	\$ 270,383,099
Restricted	26,643,925	19,160,900	7,803,537	3,515,002	3,192,559
Unrestricted	37,886,989	57,982,100	58,334,492	59,848,738	57,801,990
<b>Total reporting unit net position</b>	<b>\$ 301,644,218</b>	<b>\$ 310,892,468</b>	<b>\$ 322,358,691</b>	<b>\$331,926,620</b>	<b>\$ 331,377,648</b>

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Fiscal years 2005 through 2013 are presented as restated.

The sum of Invested in capital assets, net of related debt of the primary government and the component unit does not equal Invested in capital assets, net of related debt of the total reporting unit, because the debt related to the component unit is reflected in the primary government's general governmental activities reducing Unrestricted net assets. The assets are reflected in the component unit as Invested in capital assets, net of related debt. The total reporting unit matches the assets with the debt and reports the net amount of the Invested in capital assets, net of related debt.

Table I

Fiscal Year				
2010	2011	2012	2013	2014
\$ 187,167,835	\$ 187,046,616	\$ 190,610,490	\$ 192,612,544	\$ 238,383,469
1,905,999	4,863,154	681,134	100,000	100,000
(16,284,557)	(13,758,457)	(5,238,442)	(2,884,806)	(3,617,371)
<u>\$ 172,789,277</u>	<u>\$ 178,151,313</u>	<u>\$ 186,053,182</u>	<u>\$ 189,827,738</u>	<u>\$ 234,866,098</u>
\$ 76,572,357	\$ 74,485,176	\$ 82,091,882	\$ 88,046,880	\$ 89,711,963
54,724	3,060,310	-	-	-
34,206,399	45,688,265	51,375,758	51,403,397	47,293,095
<u>\$ 110,833,480</u>	<u>\$ 123,233,751</u>	<u>\$ 133,467,640</u>	<u>\$ 139,450,277</u>	<u>\$ 137,005,058</u>
\$ 263,740,192	\$ 261,531,792	\$ 272,702,372	\$ 280,659,424	\$ 328,095,432
1,960,723	7,923,464	681,134	100,000	100,000
17,921,842	31,929,808	46,137,316	48,518,591	43,675,724
<u>\$ 283,622,757</u>	<u>\$ 301,385,064</u>	<u>\$ 319,520,822</u>	<u>\$ 329,278,015</u>	<u>\$ 371,871,156</u>
\$ 53,900,305	\$ 51,214,420	\$ 49,095,596	\$ 46,206,590	\$ 46,519,834
-	-	-	-	3,535,677
3,785,225	4,788,337	4,598,515	4,343,729	5,504,087
<u>\$ 57,685,530</u>	<u>\$ 56,002,757</u>	<u>\$ 53,694,111</u>	<u>\$ 50,550,319</u>	<u>\$ 55,559,598</u>
\$ 274,972,222	\$ 273,768,712	\$ 286,415,968	\$ 294,871,514	\$ 340,192,991
1,960,723	8,023,464	681,134	100,000	3,635,677
64,375,342	75,595,645	86,117,831	84,856,820	83,602,086
<u>\$ 341,308,287</u>	<u>\$ 357,387,821</u>	<u>\$ 373,214,933</u>	<u>\$ 379,828,334</u>	<u>\$ 427,430,754</u>

Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

	Fiscal Year				
	2005	2006	2007	2008	2009
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ 12,003,385	\$ 10,153,438	\$ 7,995,896	\$ 8,485,619	\$ 8,600,672
Public safety	12,380,077	16,543,855	20,773,741	22,315,459	24,236,806
Public works	8,902,082	9,161,689	10,195,139	10,338,179	9,796,492
Health and welfare	7,490,618	7,692,521	8,730,682	8,657,439	8,435,426
Culture, recreation, development	6,528,971	8,720,514	6,510,141	5,842,629	6,499,227
Education	40,655,630	53,604,226	48,102,935	48,443,875	48,924,698
Interest on long term debt	4,203,926	1,841,298	3,461,780	3,009,189	2,785,179
<b>Total governmental activities</b>	<b>92,164,689</b>	<b>107,717,541</b>	<b>105,770,314</b>	<b>107,092,389</b>	<b>109,278,500</b>
<b>Business-type activities:</b>					
Electric	39,764,875	50,258,549	55,128,224	59,507,858	61,712,947
Water	6,533,128	6,823,570	7,667,438	7,417,192	7,397,777
Sewer	8,009,816	8,504,190	9,370,635	11,477,209	12,009,823
Airport	2,491,573	2,497,631	2,510,742	2,790,729	3,390,014
Solid Waste	2,082,633	2,570,552	2,655,728	2,656,126	2,815,686
City Square Pavilion	402,890	423,748	438,519	425,006	298,683
Candy Factory	190,437	168,020	190,157	177,279	198,440
Parking Garage	-	-	-	-	-
Telecommunications	419,246	395,351	251,989	327,516	675,703
<b>Total business-type activities</b>	<b>59,894,598</b>	<b>71,641,611</b>	<b>78,213,432</b>	<b>84,778,915</b>	<b>88,499,073</b>
<b>Total primary government</b>	<b>\$ 152,059,287</b>	<b>\$ 179,359,152</b>	<b>\$ 183,983,746</b>	<b>\$ 191,871,304</b>	<b>\$ 197,777,573</b>
<b>Program Revenues</b>					
<b>Governmental activities:</b>					
<b>Charges for services:</b>					
General government	\$ 463,425	\$ 484,100	\$ 12,533	\$ 91,197	\$ 124,380
Public safety	574,992	611,576	2,176,120	2,181,634	1,776,805
Public works	793,893	962,075	1,363,215	1,061,618	1,294,376
Health and welfare	74,150	54,619	74,298	64,651	65,900
Culture, recreation, development	620,753	436,225	1,037,388	509,641	392,047
Operating grants/contributions	7,168,447	9,427,043	9,110,430	11,438,714	9,192,809
Capital grants/contributions	6,943,882	663,245	62,500	-	-
<b>Total governmental activities</b>	<b>16,639,542</b>	<b>12,638,883</b>	<b>13,836,484</b>	<b>15,347,455</b>	<b>12,846,317</b>
<b>Business-type activities:</b>					
<b>Charges for services:</b>					
Electric	40,603,688	51,499,542	58,233,774	61,160,340	63,332,951
Water	6,130,480	6,991,660	8,599,256	8,893,622	9,232,312
Sewer	8,047,309	9,189,046	10,302,215	10,727,954	11,905,882
Airport	1,312,948	1,565,442	1,734,558	1,862,187	1,929,298
Solid Waste	2,026,906	2,527,764	2,523,788	2,597,354	2,772,014
City Square Pavilion	8,332	9,748	11,249	11,657	13,354
Candy Factory	30,375	28,750	25,600	32,060	30,609
Parking Garage	-	-	-	-	-
Telecommunications	-	165,160	162,512	197,777	386,666
Operating grants/contributions	98,000	128,598	102,408	80,563	111,479
Capital grants/contributions	2,804,960	1,843,256	6,740,435	5,474,062	1,277,198
<b>Total business-type activities</b>	<b>61,062,998</b>	<b>73,948,966</b>	<b>88,435,795</b>	<b>91,037,576</b>	<b>90,991,763</b>
<b>Total primary government</b>	<b>\$ 77,702,540</b>	<b>\$ 86,587,849</b>	<b>\$ 102,272,279</b>	<b>\$ 106,385,031</b>	<b>\$ 103,838,080</b>

Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

Fiscal Year				
2010	2011	2012	2013	2014
\$ 8,473,478	\$ 8,411,567	\$ 8,339,202	\$ 8,864,313	\$ 8,889,060
24,539,618	24,460,979	25,608,165	28,575,011	28,751,948
9,405,335	8,435,069	8,496,181	8,905,254	10,001,107
7,973,696	7,490,361	7,046,876	7,046,417	7,873,882
6,138,833	6,731,424	5,966,162	5,806,374	5,366,949
47,592,844	47,123,718	48,125,649	48,014,667	57,448,414
2,605,659	2,758,789	2,421,533	2,170,239	2,144,525
<u>106,729,463</u>	<u>105,411,907</u>	<u>106,003,768</u>	<u>109,382,275</u>	<u>120,475,885</u>
51,914,838	59,998,016	65,718,110	61,360,909	66,181,787
6,989,962	6,849,916	7,330,693	8,276,499	7,745,000
12,138,037	11,976,128	12,091,241	12,392,026	12,618,910
3,392,717	3,369,665	3,505,497	3,563,277	3,548,396
2,868,737	2,957,779	3,058,172	3,117,943	3,191,138
317,848	370,416	345,831	316,921	328,600
191,763	199,396	212,488	198,263	198,763
-	-	38,409	43,863	40,189
521,024	-	-	-	-
<u>78,334,926</u>	<u>85,721,316</u>	<u>92,300,441</u>	<u>89,269,701</u>	<u>93,852,783</u>
<u>\$ 185,064,389</u>	<u>\$ 191,133,223</u>	<u>\$ 198,304,209</u>	<u>\$ 198,651,976</u>	<u>\$ 214,328,668</u>
\$ 463,437	\$ 769,067	\$ 1,458,699	\$ 793,268	\$ 965,601
1,909,779	1,755,053	1,853,608	1,912,366	1,835,901
643,891	865,261	1,319,174	1,453,769	965,091
33,348	38,807	41,545	36,150	37,549
406,412	405,456	403,140	436,111	602,636
8,804,363	11,968,013	11,780,598	7,851,624	7,568,603
-	-	-	211,730	46,128,948
<u>12,261,230</u>	<u>15,801,657</u>	<u>16,856,764</u>	<u>12,695,018</u>	<u>58,104,329</u>
54,968,258	63,213,305	65,345,470	61,766,073	63,967,176
10,301,071	10,760,754	11,839,939	10,721,365	9,680,679
12,091,738	14,260,452	14,508,871	14,588,115	14,174,279
2,080,115	2,134,108	2,292,410	2,330,193	2,388,024
2,896,323	2,916,356	3,002,388	3,125,895	3,164,902
13,526	16,787	22,920	19,764	23,816
27,984	30,397	27,464	29,484	27,984
-	-	2,331	23,064	30,136
325,228	-	-	-	-
1,652,441	289,574	151,253	90,738	121,607
6,612,727	6,019,525	7,008,212	4,764,229	2,254,331
<u>90,969,411</u>	<u>99,641,258</u>	<u>104,201,258</u>	<u>97,458,920</u>	<u>95,832,934</u>
<u>\$ 103,230,641</u>	<u>\$ 115,442,915</u>	<u>\$ 121,058,022</u>	<u>\$ 110,153,938</u>	<u>\$ 153,937,263</u>

Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

	Fiscal Year				
	2005	2006	2007	2008	2009
Net revenue (expenses)					
Governmental activities	\$ (75,525,147)	\$ (95,078,658)	\$ (91,933,830)	\$ (91,744,934)	\$ (96,432,183)
Business-type activities	1,168,400	2,307,355	10,222,363	6,258,661	2,492,690
Total primary government	<u>\$ (74,356,747)</u>	<u>\$ (92,771,303)</u>	<u>\$ (81,711,467)</u>	<u>\$ (85,486,273)</u>	<u>\$ (93,939,493)</u>
General revenues and other					
Governmental activities:					
Taxes	\$ 70,223,318	\$ 77,135,694	\$ 79,492,663	\$ 85,077,974	\$ 85,999,880
Unrestricted grants	5,007,216	5,473,873	4,082,918	3,993,249	3,933,837
Other	4,609,063	5,086,545	5,963,073	3,149,103	2,991,923
Payment from MCPS	5,013,427	6,357,895	6,827,645	6,287,164	5,774,990
Transfers	1,024,476	970,399	792,543	626,190	1,397,379
Total governmental activities	<u>85,877,500</u>	<u>95,024,406</u>	<u>97,158,842</u>	<u>99,133,680</u>	<u>100,098,009</u>
Business-type activities:					
Unrestricted investment earnings	210,961	527,565	994,381	1,409,308	481,835
Other	645,394	611,405	489,073	851,894	(23,596)
Transfers	(1,024,476)	(970,399)	(792,543)	(626,190)	(1,397,379)
Total business-type activities	<u>(168,121)</u>	<u>168,571</u>	<u>690,911</u>	<u>1,635,012</u>	<u>(939,140)</u>
Total primary government	<u>\$ 85,709,379</u>	<u>\$ 95,192,977</u>	<u>\$ 97,849,753</u>	<u>\$ 100,768,692</u>	<u>\$ 99,158,869</u>
Changes in Net Position					
Governmental activities	\$ 10,352,353	\$ (54,252)	\$ 5,225,012	\$ 7,388,746	\$ 3,665,826
Business-type activities	1,000,279	2,475,926	10,913,274	7,893,673	1,553,550
Total primary government	<u>\$ 11,352,632</u>	<u>\$ 2,421,674</u>	<u>\$ 16,138,286</u>	<u>\$ 15,282,419</u>	<u>\$ 5,219,376</u>

Source: City of Manassas Comprehensive Annual Financial Report

Note: Fiscal years 2005 through 2013 are presented as restated.

Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

Fiscal Year				
2010	2011	2012	2013	2014
\$ (94,468,233)	\$ (89,610,250)	\$ (89,147,004)	\$ (96,687,257)	\$ (62,371,556)
12,634,485	13,919,942	11,900,817	8,189,219	1,980,151
<u>\$ (81,833,748)</u>	<u>\$ (75,690,308)</u>	<u>\$ (77,246,187)</u>	<u>\$ (88,498,038)</u>	<u>\$ (60,391,405)</u>
\$ 77,135,239	\$ 77,640,223	\$ 79,587,120	\$ 82,026,887	\$ 86,865,855
8,117,505	8,204,284	7,926,918	8,052,773	8,159,679
3,252,349	2,594,066	2,362,609	3,080,490	2,911,774
5,637,807	5,410,273	5,263,956	4,913,003	4,792,911
1,195,914	1,123,440	1,908,270	2,388,660	4,679,697
<u>95,338,814</u>	<u>94,972,286</u>	<u>97,048,873</u>	<u>100,461,813</u>	<u>107,409,916</u>
115,836	90,745	60,707	73,908	60,294
105,722	(486,976)	180,635	108,169	194,033
(1,195,914)	(1,123,440)	(1,908,270)	(2,388,660)	(4,679,697)
<u>(974,356)</u>	<u>(1,519,671)</u>	<u>(1,666,928)</u>	<u>(2,206,583)</u>	<u>(4,425,370)</u>
<u>\$ 94,364,458</u>	<u>\$ 93,452,615</u>	<u>\$ 95,381,945</u>	<u>\$ 98,255,230</u>	<u>\$ 102,984,546</u>
\$ 870,581	\$ 5,362,036	\$ 7,901,869	\$ 3,774,556	\$ 45,038,360
11,660,129	12,400,271	10,233,889	5,982,636	(2,445,219)
<u>\$ 12,530,710</u>	<u>\$ 17,762,307</u>	<u>\$ 18,135,758</u>	<u>\$ 9,757,192</u>	<u>\$ 42,593,141</u>

CITY OF MANASSAS, VIRGINIA

Changes in Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

	Fiscal Year				
	2005	2006	2007	2008	2009
<b>Revenues</b>					
General property taxes	\$ 51,071,595	\$ 55,014,389	\$ 58,284,664	\$ 62,918,748	\$ 66,747,985
Other local taxes	19,029,984	21,849,580	21,237,921	19,687,511	18,355,300
Permits, fees, licenses	857,920	1,012,373	885,919	913,331	533,860
Fines and forfeitures	716,186	718,507	633,223	544,266	509,871
Use of money	1,019,451	2,384,694	2,422,607	1,349,399	544,697
Charges for services	953,107	817,715	1,230,695	1,244,643	1,208,576
Payment in lieu of debt service	5,013,427	6,247,895	6,827,645	6,287,164	5,774,990
Recovered costs	1,446,650	1,416,630	1,519,416	1,593,210	1,656,460
Miscellaneous	995,818	1,305,566	2,779,960	1,555,185	1,944,405
Intergovernmental	12,207,474	15,564,161	13,255,848	15,431,962	13,126,646
<b>Total Revenues</b>	<b>93,311,612</b>	<b>106,331,510</b>	<b>109,077,898</b>	<b>111,525,419</b>	<b>110,402,790</b>
<b>Expenditures</b>					
General government	9,674,647	7,458,300	7,775,056	8,251,309	8,282,142
Public safety	11,774,629	19,644,976	20,540,744	21,432,111	23,181,421
Public works	2,247,149	4,590,352	5,937,436	5,989,842	5,194,725
Health and welfare	7,482,705	7,791,229	8,666,345	8,594,700	8,416,209
Culture, recreation	4,658,628	7,603,100	6,142,894	5,301,265	6,010,353
Education	40,655,630	44,804,226	48,102,935	48,443,875	48,924,698
Education-School Facilities	-	8,800,000	-	-	-
<b>Non Departmental</b>					
Capital outlay	14,594,541	4,713,826	7,431,345	4,499,479	7,372,921
Debt service					
Principal	4,029,388	5,354,711	5,721,200	5,448,966	5,256,466
Interest	2,495,993	2,820,087	3,421,836	3,109,315	2,906,134
<b>Total expenditures</b>	<b>97,613,309</b>	<b>113,580,807</b>	<b>113,739,791</b>	<b>111,070,862</b>	<b>115,545,069</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (4,301,697)</b>	<b>\$ (7,249,297)</b>	<b>\$ (4,661,893)</b>	<b>\$ 454,557</b>	<b>\$ (5,142,279)</b>
<b>Other financing sources (uses)</b>					
Transfers in	5,008,320	5,682,391	4,906,749	4,282,488	5,008,434
Transfers out	(4,223,358)	(4,950,636)	(4,268,727)	(4,176,483)	(4,164,899)
Bonds issued	-	20,000,000	1,003,901	-	-
Refunded Bonds issued					
Capital lease	2,989,089	-	-	-	-
Other	1,624,388	266,172	657,000	-	-
<b>Total other financing sources (uses)</b>	<b>5,398,439</b>	<b>20,997,927</b>	<b>2,298,923</b>	<b>106,005</b>	<b>843,535</b>
<b>Net change in fund balance</b>	<b>\$ 1,096,742</b>	<b>\$ 13,748,630</b>	<b>\$ (2,362,970)</b>	<b>\$ 560,562</b>	<b>\$ (4,298,744)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>7.9%</b>	<b>7.5%</b>	<b>8.6%</b>	<b>8.0%</b>	<b>7.5%</b>

Source: City of Manassas Comprehensive Annual Financial Report

Note: Capital outlay for fiscal years 2005, 2006, 2007 and 2008 are represented as restated.



Table III

2010	2011	2012	2013	2014
\$ 63,697,942	\$ 62,613,605	\$ 63,518,398	\$ 64,499,818	\$ 69,152,354
14,897,257	16,045,899	16,593,452	17,516,677	17,703,001
923,525	784,597	779,823	929,999	796,896
521,655	633,285	793,663	803,283	637,403
276,216	324,979	287,212	284,224	286,872
1,144,351	1,072,428	1,097,365	1,140,610	1,221,953
5,637,807	5,410,273	5,263,956	4,913,003	4,792,911
1,973,170	1,973,170	1,887,460	1,922,080	1,951,150
1,401,785	1,350,794	2,405,303	2,563,751	2,304,867
16,921,868	20,101,400	19,707,516	16,116,127	17,586,566
<u>107,395,576</u>	<u>110,310,430</u>	<u>112,334,148</u>	<u>110,689,572</u>	<u>116,433,973</u>
8,087,758	8,126,487	8,175,771	8,711,499	8,668,542
23,619,295	23,838,881	25,150,135	28,109,517	28,617,782
5,312,789	4,158,164	3,954,503	4,381,295	4,787,857
7,976,335	7,458,336	7,032,635	7,034,040	7,834,030
5,735,016	6,369,224	5,661,189	5,521,613	5,109,182
47,592,844	47,123,718	48,125,649	48,014,667	51,334,432
4,308,676	8,964,479	5,460,088	5,796,525	7,233,350
5,285,032	4,827,350	5,058,445	4,911,579	4,946,984
2,721,773	2,811,252	2,403,570	2,234,419	2,131,062
<u>110,639,518</u>	<u>113,677,891</u>	<u>111,021,985</u>	<u>114,715,154</u>	<u>120,663,221</u>
\$ (3,243,942)	\$ (3,367,461)	\$ 1,312,163	\$ (4,025,582)	\$ (4,229,248)
10,305,313	4,315,802	8,058,273	7,439,151	8,370,750
(9,530,605)	(3,270,466)	(6,186,212)	(5,628,361)	(3,812,053)
2,200,000	3,128,162	-	-	3,992,430
-	310,441	-	-	-
-	-	-	196,568	-
67,663	-	-	-	51,518
<u>3,042,371</u>	<u>4,483,939</u>	<u>1,872,061</u>	<u>2,007,358</u>	<u>8,602,645</u>
<u>\$ (201,571)</u>	<u>\$ 1,116,478</u>	<u>\$ 3,184,224</u>	<u>\$ (2,018,224)</u>	<u>\$ 4,373,397</u>
7.5%	7.3%	7.1%	6.6%	6.2%

CITY OF MANASSAS, VIRGINIA

Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

	Fiscal Year				
	2005	2006	2007	2008	2009
General fund					
Reserved	\$ 2,817,354	\$ 3,076,613	\$ 3,301,206	\$ 4,498,123	\$ 4,135,238
Unreserved, designated	1,271,573	1,342,139	2,800,921	3,231,404	2,645,900
Unreserved, undesignated	13,443,449	14,910,285	14,052,538	11,407,179	12,194,000
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total general fund	<u>\$ 17,532,376</u>	<u>\$ 19,329,037</u>	<u>\$ 20,154,665</u>	<u>\$ 19,136,706</u>	<u>\$ 18,975,138</u>
All other governmental funds					
Reserved	\$ 688,593	\$ 10,009,929	\$ 7,443,946	\$ 4,920,000	\$ 3,209,641
Unreserved, reported in:					
Special revenue funds	192,526	243,956	603,515	1,400,013	1,474,944
Capital projects funds	1,738,068	4,317,271	3,335,098	6,641,066	4,139,318
Nonspendable:					
Permanent fund principal					
Restricted, reported in:					
Special revenue funds					
Capital projects funds	-	-	-	-	-
Permanent fund					
Committed, reported in:					
Special revenue funds	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 2,619,187</u>	<u>\$ 14,571,156</u>	<u>\$ 11,382,559</u>	<u>\$ 12,961,079</u>	<u>\$ 8,823,903</u>

Note: The City implemented GASB Statement 54 beginning with fiscal year 2011 - see Note 1 in the Notes to the Basic Financial Statements section of the report.

Table IV

Fiscal Year				
2010	2011	2012	2013	2014
\$ 4,867,143	\$ -	\$ -	\$ -	\$ -
2,245,748	-	-	-	-
13,891,163	-	-	-	-
-	950,239	1,450,187	410,693	395,877
-	2,999,143	2,575,633	2,982,051	2,448,897
-	7,505,941	7,033,509	5,234,941	4,978,410
-	11,878,166	12,193,722	12,136,198	12,665,075
<u>\$ 21,004,054</u>	<u>\$ 23,333,489</u>	<u>\$ 23,253,051</u>	<u>\$ 20,763,883</u>	<u>\$ 20,488,259</u>
\$ 2,882,100	\$ -	\$ -	\$ -	\$ -
1,567,040	-	-	-	-
2,144,276	-	-	-	-
	100,000	100,000	100,000	100,000
	2,608,460	3,537,436	3,286,743	4,042,312
-	4,863,154	581,134	-	2,769,038
	83,279	70,543	70,813	156,607
-	205,046	249,146	284,054	320,101
-	225,600	4,114,451	5,380,519	6,381,510
-	(2,705,080)	(7,589)	(6,064)	(4,482)
<u>\$ 6,593,416</u>	<u>\$ 5,380,459</u>	<u>\$ 8,645,121</u>	<u>\$ 9,116,065</u>	<u>\$ 13,765,086</u>

CITY OF MANASSAS, VIRGINIA

Governmental Activities Tax Revenue by Source  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	Fiscal Year				
	2005	2006	2007	2008	2009
Real property	\$ 40,602,696	\$ 43,604,988	\$ 46,144,523	\$ 51,019,031	\$ 54,249,494
Personal property	9,228,275	10,300,880	11,076,499	10,677,820	10,934,245
Other	1,240,624	1,108,520	1,063,642	1,221,897	1,564,246
Total property taxes	<u>51,071,595</u>	<u>55,014,389</u>	<u>58,284,664</u>	<u>62,918,748</u>	<u>66,747,985</u>
Sales	6,989,980	7,778,776	8,129,713	7,082,425	6,440,055
Business licenses	2,700,753	3,029,004	3,490,912	3,017,478	2,869,132
Meals	2,583,398	2,596,486	2,682,545	2,640,665	2,547,151
Communications	-	-	1,420,444	3,312,500	3,009,702
Other	6,775,853	7,779,707	5,514,307	3,634,443	3,489,260
Total other local taxes	<u>19,049,984</u>	<u>21,183,973</u>	<u>21,237,921</u>	<u>19,687,511</u>	<u>18,355,300</u>
Total tax revenues	<u>\$ 70,121,579</u>	<u>\$ 76,198,362</u>	<u>\$ 79,522,585</u>	<u>\$ 82,606,259</u>	<u>\$ 85,103,285</u>

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Fiscal year 2006 is presented as restated

In FY 2010, the Virginia Auditor of Public Accounts ruled that the communications tax should be reported by local governments as revenue from the Commonwealth.

Table V

Fiscal Year				
2010	2011	2012	2013	2014
\$ 52,749,987	\$ 51,703,328	\$ 52,321,058	\$ 52,523,333	\$ 56,668,858
9,322,059	9,133,899	9,475,950	10,375,908	10,749,146
1,625,896	1,776,378	1,721,390	1,600,577	1,734,350
<u>63,697,942</u>	<u>62,613,605</u>	<u>63,518,398</u>	<u>64,499,818</u>	<u>69,152,354</u>
6,881,710	7,305,186	7,210,697	7,811,499	7,581,829
2,450,090	2,759,079	2,931,782	2,957,117	3,110,196
2,423,969	2,584,054	2,894,531	3,094,965	3,315,080
-	-	-	-	-
3,141,488	3,397,580	3,556,442	3,653,096	3,695,896
<u>14,897,257</u>	<u>16,045,899</u>	<u>16,593,452</u>	<u>17,516,677</u>	<u>17,703,001</u>
<u><u>\$ 78,595,199</u></u>	<u><u>\$ 78,659,504</u></u>	<u><u>\$ 80,111,850</u></u>	<u><u>\$ 82,016,495</u></u>	<u><u>\$ 86,855,355</u></u>

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Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Years

Tax Year	Real Property			Total Direct Tax Rate	Real & Personal Property Public Service	Personal Property		Total Assessed & Actual Value	Total Taxable Assessed & Actual Value
	Residential	Commercial	Tax Exempt			Tangible Personal Property	Machinery & Tools		
2005	\$ 3,022,354,500	\$ 1,228,016,800	\$ 681,487,600	\$ 1.000	\$ 76,027,798	\$ 313,024,370	\$ 238,122,175	\$ 5,559,033,243	\$ 4,877,545,643
2006	4,094,450,400	1,495,603,600	752,934,300	0.815	75,516,362	336,796,415	371,201,965	7,126,503,042	6,373,568,742
2007	4,110,384,900	1,552,164,900	864,839,600	0.855	75,911,682	331,905,885	645,106,134	7,580,313,101	6,715,473,501
2008	3,186,424,400	1,796,000,400	854,629,500	1.115	76,628,275	324,807,030	736,201,970	6,974,691,575	6,120,062,075
2009	2,046,404,000	1,712,622,700	852,224,300	1.493	74,741,392	279,309,190	787,112,580	5,752,414,162	4,900,189,862
2010	2,083,619,700	1,508,162,900	771,507,200	1.472	77,741,857	278,268,715	842,460,300	5,561,760,672	4,790,253,472
2011	2,083,619,700	1,508,162,900	771,507,200	0.736	77,741,857	287,608,935	705,817,165	5,434,457,757	4,662,950,557
2012	2,249,477,700	1,547,273,200	795,895,200	1.395	76,551,552	314,472,263	752,309,575	5,735,979,490	4,940,084,290
2013	2,328,941,100	1,583,564,200	764,169,200	1.366	72,399,245	320,210,094	759,133,720	5,828,417,559	5,064,248,359
2014	2,491,207,000	1,613,906,800	678,874,300	1.393	73,142,019	326,670,295	770,440,390	5,954,240,804	5,275,366,504

Source: City of Manassas Commissioner of the Revenue  
Virginia Department of Taxation Annual Reports

Notes: Property is assessed at actual value; therefore, the assessed values are equal to actual values.

Property in the City is reassessed each year.

Tax rates are per \$100 of assessed value.

In 2008 the City enacted a Fire Rescue Levy. The tax rates for 2008 through 2014 include this levy.

Effective January 1, 2011, the City changed the real property tax year to the fiscal year ending June 30.

For the transition, tax year 2011 is a six month tax year ending 6/30/2011, and the tax rate is one half of the 2010 rate. 2010 real property values were used for the 2011 short tax year.

Real Property is assessed on January 1 preceeding the fiscal year which begins July 1, except for Tax Year 2011 as noted above.

## CITY OF MANASSAS, VIRGINIA

Property Tax Rates  
Last Ten Years

Tax Year	General	Fire Rescue Levy	Total Direct Real Property	Personal Property	Machinery and Tools	Aircraft
2005	\$ 1.000	\$ -	\$ 1.000	\$ 3.050	\$ 1.900	\$ 0.00001
2006	0.815	-	0.815	3.050	1.900	0.00001
2007	0.855	-	0.855	3.050	1.900	0.00001
2008	1.015	0.100	1.115	3.250	2.100	0.00001
2009	1.350	0.143	1.493	3.250	2.100	0.00001
2010	1.318	0.154	1.472	3.250	2.100	0.00001
2011	0.659	0.077	0.736	3.250	2.100	0.00001
2012	1.226	0.169	1.395	3.250	2.100	0.00001
2013	1.192	0.174	1.366	3.250	2.100	0.00001
2014	1.211	0.182	1.393	3.250	2.100	0.00001

Source: City of Manassas Commissioner of the Revenue

Notes: Tax rates are per \$100 of assessed value.

Effective January 1, 2011, the City changed the tax year to the fiscal year ending June 30.

For the transition, tax year 2011 is a six month tax year and the tax rate is half of the 2010 rate.



Principal Real Property Taxpayers  
Current Year and Nine Years Ago

Taxpayer	2014			2005		
	Taxable Real Property Assessed Value	Rank	Percentage of Total Taxable Real Property Assessed Value	Taxable Real Property Assessed Value	Rank	Percentage of Total Taxable Real Property Assessed Value
Lockheed Martin	\$ 96,411,000	1	2.3%	\$ 89,998,600	2	2.1%
Micron Technology	93,340,500	2	2.3%	91,408,800	1	2.2%
UDR Wellington Place	60,421,400	3	1.5%	-		
Battery Heights Associates	51,181,900	4	1.2%	37,394,800	4	0.9%
Prince William Medical Center	31,771,500	5	0.8%	20,558,400	9	0.5%
Verizon South	28,610,756	6	0.7%	39,649,192	3	0.9%
Davis Ford Crossing, LLC	26,499,800	7	0.6%	24,145,700	8	0.6%
Fairfield Village Square	25,757,900	8	0.6%	24,549,300	7	0.6%
Wellington LLC/Edens & Avant	22,846,100	9	0.6%	20,377,700	10	0.5%
Liberia Development Corp	22,681,200	10	0.6%	25,448,000	6	0.6%
AVF Wellington LLC	-			31,966,100	5	0.8%
Totals	\$ 459,522,056		11.2%	\$ 405,496,592		9.7%

Source: City of Manassas Commissioner of Revenue

Notes: Fairfield Village Square is formerly known as Village Square Associates

Total Taxable Real Property Assessed values were obtained from Table VI (excludes tax exempt and public service):

\$4,250,371,300 - 2005

\$4,105,113,800 - 2014

Real Property Tax Levies  
Last Ten Years

Tax Year	Total Tax Levy for Tax Year	Fiscal Year for which Tax Levy Applies					
		2005	2006	2007	2008	2009	2010
2004	\$19,667,559	\$ 19,667,559	\$ -	\$ -	\$ -	\$ -	\$ -
2005	42,149,468	21,080,022	21,069,446	-	-	-	-
2006	45,487,710	-	22,743,855	22,743,855	-	-	-
2007	47,837,204	-	-	23,918,602	23,918,602	-	-
2008	55,042,222	-	-	-	27,521,111	27,521,111	-
2009	55,553,210	-	-	-	-	27,776,605	27,776,605
2010	52,260,980	-	-	-	-	-	26,130,490
2011	26,008,807	-	-	-	-	-	-
2012	52,254,647	-	-	-	-	-	-
2013	52,668,751	-	-	-	-	-	-
2014	56,428,143	-	-	-	-	-	-
Total Levy for Fiscal Year		\$ 40,747,581	\$ 43,813,301	\$46,662,457	\$51,439,713	\$ 55,297,716	\$ 53,907,095

Table IX-a

Real Property Tax Levies and Collections  
Last Ten Years

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Delinquent Taxes	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
2005	\$40,747,581	\$ 39,885,372	97.88%	\$ 857,579	\$ 40,742,951	99.99%	\$ 1,544,590	3.79%
2006	43,813,301	42,651,696	97.35%	1,156,183	43,807,879	99.99%	1,497,043	3.42%
2007	46,662,457	44,456,148	95.27%	2,200,019	46,656,167	99.99%	1,607,795	3.45%
2008	51,439,713	50,006,543	97.21%	1,422,885	51,429,428	99.98%	1,837,645	3.57%
2009	55,297,716	53,399,535	96.57%	1,875,131	55,274,666	99.96%	2,525,401	4.57%
2010	53,907,095	51,987,471	96.44%	1,888,628	53,876,099	99.94%	2,472,448	4.59%
2011	52,139,297	50,353,653	96.58%	1,771,274	52,124,927	99.97%	1,785,797	3.43%
2012	52,254,647	50,861,085	97.33%	1,313,289	52,174,374	99.85%	2,321,143	4.44%
2013	52,668,751	51,440,592	97.67%	1,048,442	52,489,034	99.66%	1,919,644	3.64%
2014	56,428,143	55,060,273	97.58%	-	-	-	1,460,048	2.59%

Source: City of Manassas Finance Department

Note: Tax Levy reported is based on the assessed value attained on fiscal year end of each year.

Real Property Tax Levies  
Last Ten Years

Fiscal Year for which Tax Levy Applies				Tax Year
2011	2012	2013	2014	
\$ -	\$ -	\$ -	\$ -	2004
-	-	-	-	2005
-	-	-	-	2006
-	-	-	-	2007
-	-	-	-	2008
-	-	-	-	2009
26,130,490	-	-	-	2010
26,008,807	-	-	-	2011
-	52,254,647	-	-	2012
-	-	52,668,751	-	2013
-	-	-	56,428,143	2014
<u>\$ 52,139,297</u>	<u>\$ 52,254,647</u>	<u>\$ 52,668,751</u>	<u>\$ 56,428,143</u>	

Source: City of Manassas Commission of the Revenue

Notes: The taxes are due June 5 and December 5.

For tax years 2002 - 2010, the tax year is the calendar year.

For tax years 2002 - 2010, the first payment of the tax year is for one fiscal year and the second payment of the tax year is for the subsequent fiscal year.

Effective January 1, 2011 the City changed the tax year to the fiscal year ending June 30.

For the transition, tax year 2011 is a six month tax year and therefore the levy for tax year 2011 is about one half the amount of the previous and subsequent levies.

The taxes for tax year 2011 were due May 2011.

Beginning with tax year 2012 the tax year begins July 1 and ends June 30.

Beginning with the Tax Year 2012, the two payments for the tax year (December 5 and June 5) are both due in the fiscal year.

Beginning in Tax Year 2008, the schedule includes the Fire and Rescue Tax Levy.

Tax year 2010 began January 1, 2010 and ended December 31, 2010

Tax year 2011 began January 1, 2011 and ended June 30, 2011

Tax year 2012 began July 1, 2011 and ended June 30, 2012

Tax year 2013 began July 1, 2012 and ended June 30, 2013

Tax year 2014 began July 1, 2013 and ended June 30, 2014

Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation	State Literary Loans	Capital Leases	Notes	General Obligation	Bonds			
	Bonds	Loans	Leases	Notes	Bonds	Bonds			
2005	\$59,340,191	\$ 2,322,275	\$3,174,943	\$ -	\$ 16,521,062	\$ 81,358,471	8.95%	\$ 2,199	
2006	74,467,620	1,820,275	2,778,000	-	17,658,610	96,724,505	10.48%	2,541	
2007	69,148,420	1,418,275	2,482,029	1,003,096	15,735,337	89,787,157	9.93%	2,359	
2008	64,252,430	1,116,239	2,227,607	752,925	30,481,425	98,830,626	10.76%	2,695	
2009	59,837,150	814,275	1,841,720	501,949	28,659,250	91,654,344	n/a	2,554	
2010	57,601,950	512,275	1,483,960	250,973	29,714,312	89,563,470	n/a	2,512	
2011	56,399,910	225,000	1,150,534	-	30,603,393	88,378,837	n/a	2,337	
2012	51,881,400	-	828,023	-	28,260,978	80,970,401	n/a	2,073	
2013	49,370,944	-	659,593	-	26,628,741	76,659,278	n/a	1,921	
2014	52,403,935	-	401,974	-	27,922,083	80,727,992	n/a	1,936	

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Details of the City's outstanding debt can be found in the notes to the financial statements.

Personal income and population data is found in Table XIII.

n/a = not available

Ratios of General Bonded Debt Outstanding Supported by Taxpayers  
Last Ten Fiscal Years

Fiscal Year	Outstanding General Obligation Bonds	Outstanding State Literary Loans	Total Outstanding Bonds Supported by Taxpayers	Percentage of Outstanding Bonds to Total Taxable Assessed and Actual Value of Real Property	Outstanding Bonds Per Capita
2005	\$ 59,340,191	\$ 2,322,275	\$ 61,662,466	1.45%	\$ 1,667
2006	74,467,620	1,820,275	76,287,895	1.36%	2,004
2007	69,148,420	1,418,275	70,566,695	1.25%	1,854
2008	64,252,430	1,116,239	65,368,669	1.31%	1,783
2009	59,837,150	814,275	60,651,425	1.61%	1,690
2010	57,601,950	512,275	58,114,225	1.62%	1,630
2011	56,399,910	225,000	56,624,910	1.58%	1,497
2012	51,881,400	-	51,881,400	1.37%	1,328
2013	49,370,944	-	49,370,944	1.26%	1,237
2014	52,403,935	-	52,403,935	1.28%	1,257

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Details of the City's outstanding debt can be found in the notes to the financial statements.

Taxable Assessed and Actual Value of Real Property is found in Table VI. Calculation excludes tax exempt, public service and personal property.

Population data is found in Table XIII.

General Bonded Debt from Business Type Activities (not repaid with property taxes) is not reflected or used to calculate a general bonded debt ratio in this table.

CITY OF MANASSAS, VIRGINIA

Legal Debt Margin Information  
Last Ten Fiscal Years

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	Fiscal Year				
	2005	2006	2007	2008	2009
Debt limit	\$ 425,037,130	\$ 559,005,400	\$ 566,254,980	\$ 498,242,480	\$ 375,902,670
Total net debt applicable to limit	78,183,528	93,946,505	86,302,032	95,850,094	89,310,675
Legal debt margin	<u>\$ 346,853,602</u>	<u>\$ 465,058,895</u>	<u>\$ 479,952,948</u>	<u>\$ 402,392,386</u>	<u>\$ 286,591,995</u>
Total net debt applicable to limit as a percent of debt limit	18.39%	16.81%	15.24%	19.24%	23.76%

Source: City of Manassas Comprehensive Annual Financial Report

Notes: The debt limit is ten percent of the total assessed real property value subject to taxation found in Table VI.

The calculation excludes public service and tax exempt property.

Under Virginia statute, the City's outstanding obligation debt may not exceed ten percent of the assessed valuation of the real estate in the city subject to taxation.

The debt applicable to the debt margin is the primary government's general obligation bonds and library literacy loans found in Table X.

Effective January 1, 2011, the City changed the real property tax year to the fiscal year ending June 30.

For the transition, tax year 2011 is a six month tax year and the 2010 real property assessments were used for tax billings at one-half of the 2010 tax rate; therefore, the debt limit is the same in 2010 and 2011.

Table XII

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2010	2011	2012	2013	2014
\$ 359,178,260	\$ 359,178,260	\$ 379,675,090	\$ 391,250,530	\$ 410,511,380
87,828,537	87,228,303	80,142,378	75,999,685	80,326,018
<u>\$ 271,349,723</u>	<u>\$ 271,949,957</u>	<u>\$ 299,532,712</u>	<u>\$ 315,250,845</u>	<u>\$ 330,185,362</u>
24.45%	24.29%	21.11%	19.42%	19.57%

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Legal Debt Margin Calculation for Fiscal Year 2014

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Real property assessed value January 1, 2013, used for FY2014 (7/1/2013 - 6/30/2014)	\$ 4,783,988,100
Less exempt real property assessed value	(678,874,300)
Total taxable real property assessed value	<u>4,105,113,800</u>
Debt limit (10% of taxable real property assessed value)	410,511,380
Total net debt applicable to limit June 30, 2014	80,326,018
Legal debt margin	<u>\$ 330,185,362</u>

Demographic and Economic Statistics  
Last Ten Fiscal Years

Year	Population (1)	Personal Income (2)	Per Capita Personal Income	School Enrollment (3)	Unemployment Rate (4)
2005	37,000	\$ 909,335,859	\$ 24,577	6,736	2.8%
2006	38,066	922,641,965	24,238	6,525	2.6%
2007	38,066	904,067,097	23,750	6,439	2.9%
2008	36,666	918,629,568	25,054	6,152	4.2%
2009	35,883	n/a	n/a	6,610	7.4%
2010	35,648	n/a	n/a	6,500	7.7%
2011	37,821	n/a	n/a	7,104	6.7%
2012	39,060	n/a	n/a	7,014	6.3%
2013	39,902	n/a	n/a	7,109	4.6%
2014 <sup>(5)</sup>	41,705	n/a	n/a	7,242	4.8%

Source: (1) City of Manassas Community Development Department  
(2) State of Virginia, Department of Taxation  
(3) Manassas City Public Schools  
(4) Virginia Employment Commission, Labor Market Information  
(5) As of June, 2014

Note: n/a = not available



Principal Employers  
Current Year and Seven Years Ago

Employer	2013			2006		
	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Micron Technology	1,750	1	7.7%	1,186	3	6.0%
Prince William Medical Center	1,202	2	5.3%	1,400	2	7.0%
Lockheed Martin	1,050	3	4.6%	1,500	1	7.5%
Manassas City Public Schools (FTE)	1,025	4	4.5%	919	4	4.6%
City of Manassas (FTE)	469	5	2.1%	468	5	2.4%
American Disposal Service	375	6	1.7%			
BAE Systems	300	7	1.3%	350	6	1.8%
Aurora Flight Sciences	164	8	0.7%	200	10	1.0%
Battlefield Ford	117	9	0.5%			
CGI (Oberon Assoc)	103	10	0.5%	275	7	1.4%
S.W.I.F.T.				275	8	1.4%
Colgan Air				250	9	1.3%
Totals	<u>6,555</u>		<u>28.9%</u>	<u>6,823</u>		<u>34.4%</u>

Source: City of Manassas Finance Department

Notes: Calendar year 2013 is the most current year available

Information for 2004 (nine years prior) is not available

The first year information is available is 2006, the year GASB 44 was implemented

FTE - full time equivalents

Full-time Equivalent City Government Employees by Function  
Last Ten Fiscal Years

Function	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>General Government</b>										
City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	8.00	8.00
Voter Registration	2.50	2.55	2.55	2.55	2.55	2.55	2.05	2.05	2.05	2.05
Treasurer	8.00	8.00	8.00	8.00	7.00	7.00	6.00	6.00	6.00	7.00
Commissioner of the Revenue	13.00	13.00	13.00	13.00	12.00	12.00	11.00	11.00	11.00	11.00
Finance and Administration	15.00	15.00	15.00	15.00	30.00	30.00	30.05	30.55	27.05	27.30
Human Resources	8.00	8.00	8.00	8.00	-	-	-	-	-	-
<b>Public Safety</b>										
Police	115.50	117.50	118.50	124.75	122.75	122.75	120.75	127.00	127.00	127.25
Fire	8.00	8.00	8.00	-	-	-	-	-	-	-
Rescue	13.00	15.00	17.00	-	-	-	-	-	-	-
Fire and Rescue	-	-	-	34.00	46.00	46.00	46.00	59.00	60.00	60.00
Public Works	72.00	74.00	77.00	74.00	61.00	52.00	48.50	49.50	49.50	50.50
<b>Culture, Recreation, Development</b>										
Recreation and parks	30.15	24.90	24.90	22.40	-	-	-	-	-	-
Museum System	9.50	10.50	10.50	9.50	8.50	8.50	4.50	5.50	6.50	6.50
Community Development	7.00	7.00	7.00	10.00	28.25	28.25	26.25	28.25	27.25	27.25
Economic Development	-	-	-	-	-	-	-	-	-	2.50
<b>Health and Human Services</b>										
Family Services	34.85	35.10	35.23	35.99	36.49	36.49	37.11	36.11	37.48	37.48
<b>Utilities</b>										
Sewer	15.00	15.00	14.00	14.00	13.00	13.00	11.00	11.00	11.00	11.00
Water	29.00	31.00	30.00	29.00	28.00	28.00	27.50	27.50	27.50	27.50
Electric	57.00	57.00	57.00	56.00	56.00	56.00	54.00	54.00	54.00	54.00
Airport	5.00	5.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Solid Waste	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vehicle Maintenance	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Information Technology	10.00	10.00	10.00	10.00	-	-	-	-	-	-
<b>Total primary government</b>	<b>467.50</b>	<b>471.55</b>	<b>476.68</b>	<b>486.19</b>	<b>472.54</b>	<b>463.54</b>	<b>445.71</b>	<b>468.46</b>	<b>473.33</b>	<b>478.33</b>

Source: City of Manassas Annual Operating Budget

Operating Indicators by Function  
Last Ten Fiscal Years

Function	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Business licenses issued	3,232	3,300	3,400	3,500	3,600	3,150	2,700	2,600	2,600	2,600
Property returns processed	31,937	32,700	33,300	34,500	33,500	32,000	31,500	31,500	32,500	35,000
Public Safety										
Traffic citations	7,216	7,700	8,162	8,000	8,000	6,000	5,500	5,500	6,750	8,500
Criminal arrests	2,675	2,890	3,063	3,063	3,200	3,200	3,000	2,500	2,500	2,775
Police calls for service	62,017	66,500	66,000	66,000	67,000	67,000	65,000	60,000	60,000	61,000
Public Works										
Site plans reviewed	55	53	50	45	35	45	20	20	30	40
Building permits issued	724	669	780	665	650	465	400	400	450	500
Fire inspections	434	500	500	800	800	800	1,200	1,400	1,200	1,000
Acres mowed	353	353	357	361	361	361	361	365	365	365
Culture, Recreation, Development										
Pool admissions	9,300	9,500	9,800	8,200	n/a	n/a	n/a	n/a	n/a	n/a
Museum facility visitors	84,630	83,000	84,000	84,000	n/a	n/a	n/a	n/a	n/a	n/a
Zoning complaints	143	300	300	200	n/a	n/a	n/a	n/a	n/a	n/a
Existing businesses assisted	101	70	70	100	100	50	30	15	15	8
Health and Human Services										
Family services										
Customers served	34,500	35,000	35,000	36,500	43,500	60,000	78,000	75,000	90,300	96,100
Section 8 vouchers used	225	225	225	280	275	306	302	327	306	306
Sewer Utility										
Wastewater processed (1)	1.6	1.9	2.2	2.1	2.2	2.2	2.2	2.2	2.31	2.48
Water Utility										
Drinking water produced (1)	3.9	4.2	4.4	3.5	4.4	4.6	4.5	4.5	4.61	4.70
Electric Utility										
Load management savings	\$6.0 M	\$6.0 M	\$7.5 M	\$8.1M	\$7.6M	\$7.3M	\$1.5M	\$648K	\$702K	\$731K
Airport										
Total operations (2)	124,851	132,000	132,000	130,000	115,000	115,073	92,394	86,337	83,180	79,616
Based aircraft	402	415	415	435	402	405	402	406	423	418
Information Technology										
Devices supported	644	651	658	610	1,324	1,289	1,320	1,325	1,325	1,340
Visitors to city website	255,430	289,000	290,000	300,000	450,000	475,000	990,000	500,000	1,000,000	1,000,000

Source: City of Manassas Annual Operating Budget

Notes: n/a = not available

(1) Billions of gallons per year

(2) Take-offs and landings

Capital Asset Statistics by Function  
Last Ten Fiscal Years

Function	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
City Hall	1	1	1	1	1	1	1	1	1	1
Town Hall	1	1	1	1	1	1	1	1	1	1
Parking lots (in spaces)	652	652	652	652	652	827	827	827	827	827
Vehicles in fleet	413	418	450	427	436	440	441	452	447	446
Public Safety										
Police stations	1	1	1	1	1	1	1	1	1	1
Fire stations	1	1	1	1	1	1	1	1	1	1
Rescue stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Streets (miles)	241	241	241	253	253	243	243	244	244	244
Street lights	2,853	2,853	2,772	2,790	2,918	2,918	2,952	2,979	2,979	3,062
Traffic signals	49	51	53	55	53	55	60	58	61	61
Culture, Recreation, Development										
Museums	1	1	1	1	1	1	1	1	1	1
Restored historic buildings:										
Railroad Depot	1	1	1	1	1	1	1	1	1	1
Candy Factory	1	1	1	1	1	1	1	1	1	1
Parks	12	12	12	12	12	12	12	12	12	12
Park acreage	194	194	194	194	194	194	194	194	194	194
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts	22	22	22	22	22	22	22	22	22	22
Skate parks	1	1	1	1	1	1	1	1	1	1
Outdoor pavilion	1	1	1	1	1	1	1	1	1	1
Sewer Utility										
Sewer main (miles)	112	112	125	125	125	125	125	125	115	115
Storm sewers (miles)	90	92	94	94	72	72	72	72	72	72
Treatment capacity (1)	8	8	8	9	9	9	9	9	9	9
Water Utility										
Water connections	10,871	10,884	10,862	10,506	10,647	10,763	10,911	10,918	10,997	11,104
Water mains (miles)	152	152	152	152	152	152	152	152	152	152
Water plant capacity (1)	14	14	14	14	14	14	14	14	14	14
Electric Utility										
Distribution stations	6	6	6	6	6	6	6	6	6	6
Peaking generators	17	17	19	19	19	19	19	19	19	20
Electric capacity (2)	37	37	41	41	41	41	41	41	41	40
Airport										
Airport acreage	885	885	885	899	899	899	899	899	899	899
Number of runways	2	2	2	2	2	2	2	2	2	2

Source: City of Manassas Finance Department and Public Works Department

Notes: (1) Millions of gallons per day

(2) Megawatts